

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF THE

IRISH LAND COMMISSION,

IN RESPECT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1896,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1896.

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(PRESENTED PURSUANT TO ACT 31 & 32 VICT. c. 62, c. 15.)

Ordered, by The House of Commons, to be Printed,
3 February 1897.

L O N D O N :

PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTINWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT
of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in
Ireland, for the Period from the 1st April 1895 to 31st March 1896, prepared
and submitted to Parliament in pursuance of the 37th Section of the Act
32 & 33 Vict. c. 42.

1. THE amount due to the National Debt Commissioners on account of principal of the original loan of 9,000,000*l.* for carrying out the provisions of the Irish Church Acts was further diminished during the year by the payment of 303,017*l.* 18*s.* 7*d.*, leaving 1,326,066*l.* 15*s.* 6*d.* outstanding on 31st March 1896. Liability of the
Irish Church
Fund.
2. The Balance outstanding on the same date on account of advances made to the Commissioners of Public Works, under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 639,243*l.* 18*s.* 8*d.*, as shown in Statement VI., p. 20. The arrears uncollected on these loans are alluded to in my Report on the Appropriation Account of the Vote for the Public Works Office, Ireland (Class II., Vote 37), 1895-96. Repayment of
Loans to Commis-
sioners of Public
Works.
3. The Cash Balance in the hands of the Irish Land Commissioners at the close of the year was, as shown by the Account, 134,287*l.* 16*s.* 11*d.* Cash Balance.

Rich^d. MUL,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Exchequer and Audit Department, Auditor General of Public Accounts.
14 January 1897.

L—ACCOUNT of the Receipts and Expenditure of the British Church Committee in respect of CHURCH TITHES ALREADY PAID IN IRELAND, under the Provisions
of "The Irish Church Act, 1869," "The Irish Church Act, 1888, Assessment Act, 1871," and "The Irish Church Act Amended Act, 1891," &c., for the
Year ending 31st March, 1892.

1

1

Source of Principal Accruals and Accrued Income and Losses	B. B. P. B. I. B. V. B.	B. B. P. B. I. B. V. B. B.	B. B. P. B. I. B. V. B. B.	B. B. P. B. I. B. V. B. B.	Properties as at April 1999 to 31st March 2000
	B. B. P. B. I. B. V. B.	B. B. P. B. I. B. V. B. B.	B. B. P. B. I. B. V. B. B.	B. B. P. B. I. B. V. B. B.	
10	To Balances as 1st April 1999	1,000	1,000	1,000	1,000
		(100)	(100)	(100)	
	Less Prepaid Current Expenses				
11 and 12 Total 9 (100)	To Rent				
	Title rent-chg	10,000	10,000	10,000	10,000
11 and 13	To Land, etc.				
	Property rates	10,000	10,000	10,000	10,000
	Reservable household (including laundry) other losses	1,000	1,000	1,000	1,000
12 and 13	To Income				
	Title Mortgagor - leased property, etc.	10,000	10,000	10,000	10,000
13 carrying	To Mortgagee-rented immovable	10,000	10,000	10,000	10,000
	14 - CHARGES (Current Expenses)				
15	To Rent Accrued Title Assessments				
	First annual contribution	100,000	100,000	100,000	100,000
16	To Mortgage Account, Land Assessments				
	First annual contribution	100,000	100,000	100,000	100,000

² See also notes of Commonwealth Land Bank received by the Office of Public Land Statistics, 1917, in the Records of Land Court, Vol. 1920, and written office of Commissioner of Land Titles, 1917.

2. Section 1, L. 1970, S. 1, renumbered and revised, enacted into law in Florida under its usual彭定法. Of the original
of the Province of Florida, April, 1960.

To Miscellaneous Receipts	A.	B.	C.
Bank interest &c	-	-	-
Gains of collection by legal process	-	100	100
Other receipts	-	-	100 10 00

100 10 00

To Property and Income Tax (Act 10 & 11 Vict. c. 34, s. 8)

Relief for A. and C.

100 10 00

To Bankruptcy

To Return of Books

10,000 10 00

A. 10,000 10 00

From Previous Issues Act. 10 & 11 Vict. c. 34, s. 8 and 9

By Contributions of Public Works

Refund on Losses to Banks of Depositors

100 10 00

Promissory Notes (Received) Jun. 1861
(Act 10 Vict. c. 34, s. 8).

By Capitalized District Fund

For Interest

100 10 00

From Previous Issues Act. 10 & 11 Vict. c. 34

By Contributions of Public Works

Refund on Losses to Banks of Depositors

100 10 00

Abandonment of Bills

100 10 00

By Disbursed Payments

100 10 00

To Property and Income Tax (Act 10 & 11 Vict. c. 34, s. 8).

Relief for A. and C.

10,000 10 00

By Bankrupt Purchaser

Debt represented by Disbursed Land Books entered
under "Land of" in A. and C. of (see Below and
Explanatory)

100 10 00

Debt represented by Disbursed Land Books entered
for Banks of Depositors under Land Purchase acts

100 10 00

Balance on Nat. Books 1861

100,000 10 00

100,000 10 00

A. 100,000 10 00

PROCEEDS BALANCED up to the Month of June

Books of Disbursed Books	A.	B.	C.
Disbursed Land Books	-	100	-
	-	100	-

A. 100 10 00
B. 100 10 00
C. 100 10 00

The Bank Land Committee,
20 June 1861.

J. W. H. - Member, Committee.

J. F. Purdie,
F. J. Scott,
John Green,
George Macmillan,
D. Wilson,

1861 Bank Committee

I certify that the above has been audited under my direction, and is correct.

Respectfully,
J. J. Jameson.

Bank Note,
Comptroller General of the Bank of England,
and other Officers of Public Accounts.

**II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect
"The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act**

Dr.

Section of Principal Acts and Acts of 1872 and 1869.	R E C E I P T S.	Receipts, 20th July 1869 to 31st March 1880.	Receipts, 1st April 1880 to 31st March 1880.		TOTAL RECEIPTS, from 20th July 1869 to 31st March 1880.	
			L.	s. d.	L.	s. d.
30	Balances, viz.: On 20th July 1869	19,279 4 3	-	-	19,279	4 3
	On 1st April 1880	-	-	-	122,388 16	-
11 and 12, and G (1872).	To Rent, &c.: Tithes Rem-charge	5,000,000 15 4	180,000 18 11	5,184,000 1 3		
11 and 12	Land, &c.: Perpetually-rented	3,000,000 16 4	53,000 - 8	3,053,000 17 -		
	Reservable land-holdings (including fees) and other tenures	543,847 9 3	1,225 10 5	545,072 4 8		
	Mineral rents and royalties	7,001 12 5	-	-	7,001 12 5	
11 and 12	To Interest: On Mortgages: Landed property, &c.	304,087 10 0	10,210 1 2	314,297 10 11		
13 (1872)	Converted land-holdings	280,917 7 8	6,802 11 6	287,719 10 9		
12	II.—TRINITY CHURCH REVENUE. To Less Amount—Title Annuities: Fixed annual instalments	3,865,518 6 7	160,070 16 -	4,025,588 2 7		
12	To Mortgage Account—Land Annuities. Fixed half-yearly instalments	1,200,736 7 -	45,872 1 5	1,245,608 8 5		
11	To Globe House Advances—late Board of First Fruits (Acts 2 & 4 Will. 4, c. 37, n. 58, and 1 & 2 Vict. c. 103, n. 49): Instalments	12,012 4 2	-	-	12,012 4 2	
11	To Globe House Mortgages (Acts 23 & 24 Vict. c. 103, c. 20, and 14 & 15 Vict. c. 23, n. 20): Instalments	5,620 19 10	8 2 8	5,630 9 6		
	Interest	5,552 16 8	- 10 0	5,552 16 8		
	Carried forward	12,190,441 10 -	596,025 - 1	12,504,464 1 1		

of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1896.

Or.

Section of Principal Act and Acts of 1879 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1869.	Payments, 1st April 1869 to 31st March 1869.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1869.
		£. s. d.	£. s. d.	£. s. d.
	By Compensation, Annuities, Gratuities, &c.:			
14	For life annuities to archbishops, bishops, and incumbents - - - - -	613,098 13 9	1,994 13 8	613,793 4 11
15	For life annuities to permanent curates - - - - -	106,002 - 8	815 7 2	106,818 7 10
16	For gratuities to curates not entitled to compensation or permanent curates - - - - -	25,400 - - -	- - -	25,400 - - -
18	For life annuities to deacons and district schoolmasters - - - - -	9,098 9 8	294 11 6	10,293 1 2
18	For life annuities to clerks, sextons, and others holding freehold offices - - - - -	35,937 9 5	893 5 9	36,830 14 7
17	For gratuities to certain persons not entitled to compensation - - - - -	4,025 10 -	- - -	4,025 10 -
45	For life annuities to vicars general and other officers, for loss of fees, &c. - - - - -	38,987 10 8	- - -	38,987 10 8
45	For compensation to deputy registrars and others, for loss of office - - - - -	5,250 13 4	- - -	5,250 13 4
48	For compensation to vicars general, &c., for loss of fees - - - - -	2,112 17 6	- - -	2,112 17 6
	By Commutation of Annuities, &c.:			
38	Of Archbishops, Bishops, and Incumbents:			
	Commutation money - - - - -	5,272,487 8 7	- - -	5,272,487 8 7
	Bonus (12 per cent. added) - - - - -	621,040 4 1	- - -	621,040 4 1
32	Of Permanent Curates:			
	Commutation money - - - - -	1,046,071 10 6	- - -	1,046,071 10 6
	Bonus (12 per cent. added) - - - - -	182,502 17 7	- - -	182,502 17 7
3 (1872)	Of diaconal schoolmasters - - - - -	15,714 10 4	- - -	15,714 10 4
16	Of clerks, sextons, and others - - - - -	372,808 17 4	- - -	372,808 17 4
4 (1872)	Of vicars general and other officers - - - - -	73,353 6 4	- - -	73,353 6 4
4 (1872)	Of assistants under 44th section - - - - -	56,173 13 9	- - -	56,173 13 9
53	By Interest of Commutation Money (paid to the Representative Church Body) - - - - -	258,263 6 10	- - -	258,263 6 10
	By Regium Dower:			
38	Life Annuities - - - - -	61,885 18 10	278 18 8	61,883 14 5
	Commutation of Annuities:			
39	Commutation money - - - - -	55,074 10 4	- - -	55,074 10 4
25	Bonus (12 per cent. added) - - - - -	55,795 10 2	- - -	55,795 10 2
46	Compensation to Wiltons' and Orphan's Funds, and General Assembly's College, Belfast, &c., on discontinuance of the Regium Dower - - - - -	90,000 4 11	- - -	90,000 4 11
16	By Compensation to Lay Patrons - - - - -	778,387 17 10	- - -	778,387 17 10
20	By Private Endowments (paid over to the Representative Church Body) - - - - -	400,000 - - -	- - -	400,000 - - -
46	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - - - -	23,718 6 3	- - -	23,718 6 3
	Cashed forward - - - - 5	11,825,712 5 8	3,698 14 3	11,829,399 19 8

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.	Section of Financial Act and Ann. of 1863 and 1861.	RECEIPTS.	Receipts, 26th July 1860 to 31st March 1860.	Receipts, 1st April 1860 to 31st March 1860.	TOTAL RECEIPTS from 26th July 1860 to 31st March 1860.						
			L.	s.	d.	L.	s.	d.	L.	s.	d.
		Brought forward	13,129,444	10	—	326,425	—	1	13,454,864	1	1
III.—SALES AND REMONSTRANCES.											
32 and 7 (1872).	To Permanent Church Revenue sold:										
	Title Rent-charge	—	—	—	—	216,895	13	10	10,897	18	1
	Ditto, received in Stock ^c	—	—	—	—	20,375	7	11	—	—	—
34, 52, and 54	Lands, &c.:										
	Perpetuity rents	—	—	—	—	981,782	8	1	10,834	1	8
	Ditto, received in Stock ^c †	—	—	—	—	4,897	1	3	1,838	2	9
	Rentable leases and other tenures	—	—	—	—	1,261,366	6	1	—	—	—
	Ditto, received in Stock ^c †	—	—	—	—	21,044	—	—	—	—	21,044
	Rights to arisings and quarries	—	—	—	—	5,276	10	6	—	—	5,276
52	Mortgage Money, Landed Property, &c.	185,005	2	5	—	5,054	—	—	161,950	2	5
53	Mortgage Money—Converted Lenes- hairs (Act 3 & 4 Will. 4, c. 105)	64,207	3	3	—	1,421	5	6	65,628	6	9
To Terminable Church Revenue released:											
52	Title Annuities:										
	Fixed annual instalments	—	—	—	—	417,750	9	4	44,108	10	3
	Ditto, received in Stock ^c	—	—	—	—	71,825	2	1	108	17	3
62	Land Annuities:										
	Fixed half-yearly instalments	—	—	—	—	162,623	9	9	19,455	—	—
37, 58, and 52	To Ecclesiastical Residences and Lands sold	617,361	4	2	—	—	—	—	617,361	4	2
	Ditto, received in Stock ^c	—	—	—	—	235	—	—	—	—	235
	Ditto, see Houses and Lands	—	—	—	—	74,403	—	2	—	—	74,403
51, and 52 (1872).	To Conversion of rentable Leases into Perpetuities (Act 3 & 4 Will. 4, c. 107, s. 145 and 155)	—	—	—	—	137,432	14	—	—	—	137,432
	Carried forward	—	—	—	—	17,738,827	2	4	703,462	15	3
									18,040,376	17	6

Note.—Sales and Redemptions.—* Nominal value of Guaranteed Land Stock, received in use of cash, under Section 17 of the Purchase of Land (Ireland) Act, 1861, and written off per cent.
 \$ Includes 24,363/-, or £1,000, Guaranteed Land Stock received for sale to tenants under the Land Purchase Act. Of this amount 4,000/- is retained by the Land Commission as a Guarantee Deposit under Section 3 of Purchase of Land (Ireland) Act, 1861.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1896—continued.

Or.

Section of Principal Act and Acts of 1870 and 1881.	EXPENDITURE	Payments, 26th July 1869 to 31st March 1895.	Payments, 1st April 1896 to 31st March 1896.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1896.
		£. s. d.	£. s. d.	
	Brought forward - - -	11,322,712 6 8	3,808 14 2	11,326,520 10 5
26	By National Monument, maintenance -	50,000 - -	- - -	50,000 - -
23, and 8 (1872). 11 and 12	By Losses of Tithes Rent-charge, purchase of -	100,004 13 4	- - -	100,004 13 4
	By Charges and Incumbrances affecting Property - - - -	103,705 1 0	18 10 3	103,821 17 11
60	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1869 and 1st January 1871 - - -	18,548 4 1	- - -	18,548 4 1
40	By College of Maynooth - - -	272,391 - 6	- - -	272,391 - 6
34	By Expenses attendant on Sales of Property -	9,251 10 0	2 2 -	9,253 12 0
56	By Proportion of Income paid over to the Clergy - - - -	106,310 14 -	- 14 1	106,311 8 1
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - -	405 11 -	4 14 0	411 5 6
11 and 12	By Tithes Rent-charges paid - - -	1,000 16 11	- - -	1,000 16 11
11 and 12	By Quitt and Crown Rents paid - - -	2,430 14 9	- - -	2,430 14 9
11 and 12	By Rent Abatements, &c.: From Tithes Rent-charge: Poor rate allrelief - - - -	349,628 16 10	13,233 0 8	363,861 4 6
	From Lands: Poor rate, remissions, &c. - - -	68,821 9 1	1,000 10 2	71,748 1 3
11 and 12	By Rates, Taxes, &c. - - -	6,335 2 1	2 0 1	6,344 3 3
—	By Refund to the Clergy of Poor Rate in respect of Tithes Rent-charge, &c. -	4,823 2 4	- - -	4,823 2 4
24, 30, 31, and 6 (1872). —	By Building Charges - - - -	238,023 12 2	- - -	238,023 12 2
	By Expenditure under 45th Section of "The Irish Church Act, 1869": For building and enlarging churches -	22,430 10 6	- - -	22,430 10 6
—	By Expenditure under 45th Section of "The Irish Church Act, 1869": For repairs of churches - - - -	29,326 4 6	- - -	29,326 4 6
	For church requisites, salaries of clerks, sextant, &c. - - - -	64,929 4 5	- - -	64,929 4 5
11	By Slops and other Payments for which the Ecclesiastical Commissioners were liable -	47,010 10 7	- - -	47,010 10 7
11	By Superannuation Allowances (granted prior to 27th July 1869) - - -	1,010 3 6	- - -	1,010 3 6
7 (1872)	By Refund to Purchasers of Tithes Rent-charge in respect of Poor Rate - -	4,025 17 7	- - -	4,025 17 7
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	312,625 1 8	- - -	312,625 1 8
37	By Audit of Accounts (Cost of Audit) - -	12,610 18 3	100 - -	12,610 18 3
	Carried forward - - - £.	12,390,450 4 5	18,964 15 11	12,398,415 - 4

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1873 and 1881.	R E C E I P T S.	Receipts, 26th July 1880 to 31st March 1881.	Receipts, 1st April 1880 to 31st March 1880.	TOTAL RECEIPTS from 26th July 1880 to 31st March 1881.
		E. s. d.	E. s. d.	E. s. d.
	Brought forward	17,759,667 2 4	702,492 18 2	18,460,178 17 6
IV.—MISCELLANEOUS.				
11 and 12	To Dividends and Interest			
	On Government Stocks	30,846 13 1	- - -	30,846 13 1
	On Bank of Ireland Stock	28,721 10 -	450 - -	29,141 10 -
	On Guaranteed Land Stock	2,207 11 4	11 10 4	2,209 10 8
	On other Moneys - - - -	20,000 10 3	758 18 -	21,718 8 3
	On Guarantees Deposits	170 9 9	195 2 8	304 8 5
	To Proportionate Amount of Charges (Drainage and Improvement Losses, Rents, Rates, Taxes, &c.) repaid by the Clergy	5,003 6 -	- - -	5,003 6 -
13	To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 14)	671 - -	-	671 - -
20	To Primate Boulter's and other Trust Funds	10,618 0 4	-	10,618 0 4
26	To Chapels of Ease—Repair Fund	40 9 1	- - -	40 9 1
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 34)	13,500 - -	- - -	13,500 - -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 34)	21,389 9 7	- - -	21,389 9 7
11	To Private Subscriptions (for Building, Enlarging, and Repair of Churches)	11,729 6 4	- - -	11,729 6 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37)	47,516 7 4	- - -	47,516 7 4
	Carried forward	16,320,364 7 5	703,000 18 2	16,807,365 9 7

of Church Temporalities in Ireland, from 28th July 1860 to 31st March 1885—continued.

Or.

Balance of Principal due and Arrears of 1878 and 1881.	EXPENDITURE.	Payments, 28th July 1860 to 31st March 1885.	Payments, 1st April 1885 to 31st March 1885.	TOTAL PAYMENTS from 28th July 1860 to 31st March 1885.
	Brought forward - - -	13,389,450 4 5	18,984 16 11	13,389,450 4 5
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and manage- ment of the Church Property - - -	100,795 11 2	19,808 4 11	207,510 10 1
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - -	31,781 3 9	614 10 -	32,395 13 9
28 (1891)	By Superannuation Allowances (Irish Church's Temporalities Commission) Act 54 & 55 Vict. c. 42 - - -	402 8 8	865 12 6	1,273 11
58 to 61	By Charge on Losses:			
	Stamp duty on debentures - - -	15,089 17 0	50 - -	15,089 17 0
	Bankers' remittance on remittances -	10,333 10 5	- - -	10,333 10 5
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	38,610 15 0	147 17 0	38,658 13 -
11	By Deposit Account: Perpetuity Sales, &c. (Act 5 & 6 Will. 4, c. 37, s. 114) - - -	1,292 5 7	- - -	1,292 5 7
-	By Glebe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 55, and 1 & 2 Vict. c. 100, s. 42) - - -	100 12 -	- - -	100 12 -
-	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 156, s. 36, and 14 & 15 Vict. c. 75, s. 20) - - -	3,023 1 0	- - -	3,023 1 0
29	By Primate Boulter's and other Trust Funds	11,637 17 7	- - -	11,637 17 7
79	By Chapels of Ease.—Repair Fund - - -	640 3 -	- - -	640 3 -
	—			
	Irish Church Act, 1869 (32 & 33 Vict. c. 42).			
-	By the Commissioners for the Reduction of the National Debt:			
	For Principal of Church Loan repaid:			
	By annuity - - -	2,945,371 10 0	240,941 5 4	3,186,313 5 1
	By other repayment - - -	5,025,563 11 2	62,676 8 3	5,087,619 19 5
	For interest on Church Loan - - -	4,185,677 - 0	54,702 14 8	4,239,379 14 10
	—			
	INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 Vict. c. 66, s. 5).			
-	By Intermediate Education Board:			
	For interest of debentures - - -	525,125 - -	32,500 - -	550,625 - -
	—			
	NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1879 (42 & 43 Vict. c. 74, s. 3).			
-	By the Commissioners for the Reduction of the National Debt:			
	For interest - - -	585,000 - -	30,000 - -	615,000 - -
	Cashed forward - - - £	26,231,259 4 2	466,734 0 1	26,797,993 13 3

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Ann. of 1881 and 1881.	RECEIPTS.	Receipts, 26th July 1880 to 31st March 1880.	Receipts, 1st April 1880 to 31st March 1880.	TOTAL RECEIPTS from 26th July 1880 to 31st March 1880.
	Brought forward - - -	4. 8. 4.	2. 2. 2.	6. 10. 6.
	IRISH CHURCH ACT, 1880 (32 & 33 Vict. c. 42).	18,035,364 7 5	703,863 18 2	18,037,985 2 7
59 to 61	To the Commissioners for the Reduction of the National Debt:			
	For Advances for the purposes of the Irish Church Act, 1880 - - -	9,000,000 - - -	-	9,000,000 - - -
	RELIEF OF DISTRESS (IRELAND) ACTS (43 Vict. c. 4, and 43 & 44 Vict. c. 14).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Advances made by them - - -	1,271,500 - - -	-	1,271,500 - - -
—	To the Commissioners of Public Works in Ireland:			
	For Advances repaid by them - - -	120,264 6 2	49,364 10 -	169,728 16 3
	For Interest of Advances - - -	118,140 18 8	6,073 10 4	125,020 9 10
	ANNUAL OF IRISH (IRELAND) ACT, 1882 (46 & 47 Vict. c. 47).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans under the Public Works Loan Act, 1882 (s. 6) - - -	900,000 - - -	-	900,000 - - -
—	To the Commissioners of Public Works:			
	For repayment of Principal unpaid -	827 9 10	-	827 9 10
—	To the Irish Land Commission Account:			
	For Transfer of Advances repaid under the 16th section:			
	Principal - - - - -	6,388 1 4	690 19 5	7,079 - 9
	Interest - - - - -	0,140 6 7	776 6 -	0,916 12 7
	Carried forward - - - - -	29,909,980 8 10	761,200 4 11	30,671,186 10 9

of Church Temporalities in Ireland, from 26th July 1859 to 31st March 1866—continued.

Op.

Section of Preliminary Act and Acts of 1858 and 1861.	EXPENDITURE.	Payments, 26th July 1859 to 31st March 1860.	Payments, 1st April 1860 to 31st March 1860.	TOTAL PAYMENTS from 26th July 1859 to 31st March 1860.
	Brought forward	26,331,259 4 2	460,731 9 1	26,797,990 12 3
	ROYAL UNIVERSITY (IRELAND) ACT, 1861 (45 & 46 Vict. c. 62).			
	By Royal University of Ireland:			
	For annuity	270,000 . . .	20,000 . . .	290,000 . . .
	RELIEF OF DISTRESSED (IRELAND) ACTS (45 Vict. c. 6, and 45 & 46 Vict. c. 14).			
	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Advances	610,262 16 11	43,840 17 1	653,133 14 .
	By the Commissioners of Public Works in Ireland:			
	For Amount paid to them to be applied in making Advances and Grants	1,293,932 15 7	—	1,293,932 15 7
	ARRAEMS OF IRISH (IRELAND) ACT, 1852 (45 & 46 Vict. c. 47).			
	By the Commissioners for the Reduction of the National Debt:			
	For Interest of Loans	350,000 0 7	30,875 . . .	380,875 0 7
	By the Irish Land Commission Account:			
	For Amount transferred to provide for Advances under the 10th Section	950,000 . . .	—	950,000 . . .
	By Tithe Rent-charges repaid:			
	For Amount of Tithe Rent-charges repaid in respect of Arraems of Rent remitted in pursuance of the Act (See. 17)	3,792 15 4	—	3,792 15 4
	RELIEF OF DISTRESSED UNIONISTS (IRELAND) ACT, 1860 (40 & 41 Vict. c. 24), and POOR RELIEF (IRELAND) ACT, 1860 (40 Vict. c. 17).			
	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid	26,362 16 .	2,000 . . .	28,362 15 .
	For Interest of Loans	3,511 10 2	140 . . .	3,511 10 2
	By the Commissioners of Public Works:			
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor	30,362 15 .	—	30,362 15 .
	SEA FISHERIES (IRELAND) ACT, 1863 (45 & 46 Vict. c. 26).			
	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid	105,000 . . .	25,000 . . .	130,000 . . .
	For Interest of Loans	45,241 0 3	1,000 0 11	46,241 0 3
	By the Commissioners of Public Works:			
	For sums to be applied as a Sea Fisheries Fund	247,000 . . .	—	247,000 . . .
	Carried forward £	30,362,915 17 —	360,247 88 3	30,723,163 10 1

II.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1870 and 1881.	RECEIPTS.	Receipts, 20th July 1880 to 31st March 1880.	Receipts, 1st April 1880 to 31st March 1880.	TOTAL RECEIPTS from 20th July 1880 to 31st March 1880.
	L. s. d.	L. s. d.	L. s. d.	L. s. d.
	Brought forward	30,882,580 8 10	761,780 4 11	30,872,100 10 9
	RELIEF OF DISTRESSED UNIONS (IRELAND) Act, 1883 (46 & 47 Vict. c. 24), and POOR RELIEF (IRELAND) ACT, 1885 (49 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as per centa	30,882 18	—	30,882 18
—	To the Commissioners of Public Works:			
	For repayment of balance of Principal unpaid	100 —	—	100 —
	SEA FISHERIES (IRELAND) ACT, 1880 (46 & 47 Vict. c. 26).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as per centa	250,000 —	—	250,000 —
	POOR RELIEF (IRELAND) ACT, 1885, PRESS AND ROADS COMMISSION (49 Vict. c. 17).			
—	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as per centa (Sect. II)	20,000 —	—	20,000 —
—	To Miscellaneous Receipts	117,300 19 8	487 8 10	117,316 3 1
—	To Property and Income Tax (Act 10 & 11 Vict. c. 54, s. 5):			
	Schedule A. and C.	178,577 7 6	9,840 12 8	188,517 19 8
	Schedule B.	2,907 9 8	—	2,907 9 8
—	To Securities sold:			
	Cash received for 5,584 2s. 3d. Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict. c. 48)	5,584 2 3	—	5,584 2 3
	Other Sales of Stock	747,060 4 6	11,251 2 11	758,310 7 5
		L. s. d.	L. s. d.	L. s. d.
		31,234,880 1 7	763,188 8 11	31,998,068 7 8

The Irish Land Commission, 1
29 June 1880.

F. W. D. Mitchell, Accountant.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1896—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE	Payments, 26th July 1869 to 31st March 1895.	Payments, 1st April 1895 to 31st March 1896.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1896.
	Besight forward - - -	£. s. d. 80,382,918 17 1	£. s. d. 200,247 13 1	£. s. d. 80,583,163 10 1
	POOR RELIEF (IRELAND) ACT, 1886, PLEAS AND ROADS COMMISSIONS (49 Vict. c. 17).			
—	By the Commissioners for the Reduction of the National Debt:			
	For Loans repaid - - - - -	18,000 - - -	2,000 - - -	18,000 - - -
	For Interest of Loans - - - - -	3,875 7 5	122 7 2	3,757 34 7
—	By the Commissioners of Public Works:			
	For sums paid to them on behalf of the Piers and Roads Commission (Sect. 10)	20,000 - - -	- - - - -	20,000 - - -
	SEED POTATOES SUPPLY ACT, 1890 (54 Vict. c. 1, ss. 3 and 5).			
—	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - - - -	16,313 7 -	76 2 6	16,389 8 8
	For Abatements on Cash Sales - - -	986 12 7	- - - - -	986 12 7
	PENALTY OF LAND (IRELAND) ACT, 1891 (54 & 55 Vict. c. 48, s. 25).			
—	By Congested Districts Board:			
	For Interest - - - - -	140,333 13 5	41,250 - - -	181,583 13 5
	SEED POTATOES SUPPLY ACT, 1895 (58 Vict. c. 2).			
—	By Commissioners of Public Works:			
	For Interest on Loans to Boards of Guardians - - - - -	- - - - -	1,044 18 3	1,044 18 3
	For Abatements on Cash Sales - - -	- - - - -	238 15 6	238 15 6
—	By Miscellaneous Payments - - -	50,132 4 4	144 10 2	50,277 2 6
29	By Property and Income Tax (Act 10 & 17 Vict. c. 34, s. 49). ¹			
70	Schedules A. and C. - - - - -	210,002 1 -	12,338 14 4	228,413 15 4
—	Schedule E. - - - - -	2,907 9 3	- - - - -	2,907 9 3
—	By Securities Purchased:			
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 Vict. c. 48, vide "Sales and Redemptions". - - - - -	97,187 11 0	105 17 3	97,292 6 6
—	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts - - -	22,769 - - -	1,438 2 0	24,207 2 9
—	By other purchases of Stock - - -	243,385 - 4	- - - - -	243,385 - 4
—	Balances, viz.: -			
	On 31st March 1895 - - - - -	- - - - -	134,287 16 11	134,287 16 11
	On 31st March 1896 - - - - -	122,162 18 -	- - - - -	- - - - -
		£. s. d. 31,284,000 1 7	763,583 8 11	31,945,583 7 8

STOCK BALANCES on the 31st March 1896: £. s. d.

Bank of Ireland Stock - - - - -	- - - - -	4,000 - - -
Guaranteed Land Stock - - - - -	- - - - -	129 - - -

Edward T. Besley,
S. J. Lynch,
Frank. Wren,
Gerald Fitzgerald,
Maurice O'Brien,

Irish Land Commissioners.

III.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31ST MARCH 1896.

NATURE OF PROPERTY SOLD OR REDEEMED.	PURCHASE MONEY.			TOTAL Purchase Money.
	Cash and Stock. (File Account, pp. 5 and 10.)	Loans and Mortgages.		
	Annual Rent.			
Title rent-charges	£ 1,361 7 9	10,807 10 1	8,591 14 1	28,859 12 2
Lands, &c.:				
Perpetuity rents	912 2 7	21,089 4 -	-	21,089 4 -
Renewable leaseholds, yearly and other tenures		59 - -	-	59 - -
Rights to mines and quarries	- - - - -	6 - -	-	6 - -
Ecclesiastical residences and lands	- - - - -	70 - -	-	70 - -
Mortgage money, landed property	- - - - -	5,854 - -	-	5,854 - -
Mortgage money, converted leaseholds	- - - - -	1,451 8 6	-	1,451 8 6
Title annuities	- - - - -	45,012 7 8	-	45,012 7 8
Land annuities	- - - - -	12,455 - -	-	12,455 - -
TOTALS	£ 106,057 18 1	9,091 14 1		115,148 7 2

(2.)—FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1896.

NATURE OF PROPERTY SOLD OR REDEEMED.	PURCHASE MONEY.			TOTAL Purchase Money.
	Cash and Stock. (File Account, p. 10.)	Loans and Mortgages.		
	Annual Rent.			
Title rent-charges	£ 218,810 9 11	787,189 9 10	4,411,828 9 5	5,116,727 11 3
Lands, &c.:				
Perpetuity rents	89,490 9 7	984,951 18 4	742,448 18 7	1,731,418 11 11
Renewable leaseholds, yearly and other tenures	184,165 9 3	1,212,160 5 1	1,145,580 10 11	2,366,744 9 1
Rights to mines and quarries	- - - - -	8,275 19 5	414 10 6	8,720 10 -
Ecclesiastical residences and lands	- - - - -	691,989 4 4	181,440 18 5	833,320 - 9
Conversion of renewable leaseholds into perpetuities	- - - - -	185,469 14 -	314,892 10 6	500,355 10 6
Mortgage money, landed property	- - - - -	141,406 2 5	-	141,406 2 5
Mortgage money, converted leaseholds	- - - - -	55,680 6 9	-	55,680 6 9
Title annuities	- - - - -	534,299 18 11	-	534,299 18 11
Land annuities	- - - - -	182,148 9 8	-	182,148 9 8
TOTALS	£ 4,745,499 18 5	8,944,668 7 4		11,690,148 9 9

IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1896.

TITHE RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due 1st April 1895.	Received for Year ended 31st March 1896.	TOTAL.	Received within the Year.	Remained at Written off.	Amount due 31st March 1896.
Permanent Church Revenue:						
Tithe rent-charge - - -	£ 8,391 1 1	168,139 12 5	256,530 13 6	181,394 13 11	1,559 10 6	43,870 9 1
Lands perpetuity rents - -	25,384 12 10	54,805 1 1	70,989 13 11	54,896 - 8	* 339 2 9	24,054 9 6
Lands, renewable leases, and other tenures - -	480 12 6	1,322 6 -	1,802 13 8	1,323 15 5	† 11 9 -	507 14 3
Mortgages, landed property, interest - - -	2,342 8 11	15,654 15 6	18,997 4 5	16,110 1 2	- -	2,887 3 3
Mortgages, converted leaseholds, interest - - -	1,403 13 11	8,083 10 10	8,092 4 9	6,962 11 6	- -	1,229 13 6
Sustainable Church Revenue						
Tithe annuities - - -	10,888 4 7	167,906 17 3	178,903 1 10	189,976 18 -	12 14 -	9,718 11 10
Land annuities - - -	22,557 17 6	42,006 12 3	54,264 9 9	43,872 1 5	1 19 19 10	20,400 8 6
Glebe-houses mortgages, interest - - -	- - -	- 19 6	- 19 6	- 19 6	- -	- -
Glebe-houses mortgages, instalments - - -	- - -	8 9 8	8 2 8	8 2 8	- -	- -
TOTALS - - - £	122,349 11 6	456,530 17 5	575,534 9 -	474,242 3 1	2,359 17 1	162,470 9 10

* This sum is made up:

£. s. d.

Temporary statement - - - - -

27 17 3

Land Purchase Act sales, 3rd Sect., Act 1880 - - - - -

189 14 -

Evicted and re-lnt. - - - - -

171 12 6

£. 359 3 0

¹⁷ The author wishes to thank Dr. G. R. Healy for his help in the preparation of an earlier version of this paper. This paper will be submitted to the Journal of Economic History, with Professor James P. Crotty.

THE STATE OF PENNSYLVANIA AND ITS ACTS, 1701-1800, VOL. 10

ACCOUNTS of the ARRANGEMENTS made by the CONSTITUTIONAL COMMITTEE of FRIENDS, WESLEYANS, and of BAPTISTS, for their work AMONGST THE NEGROES.

	£,000	£,000
Interest charged on 31st March 1952	1,000	1,000
Advanced in the Year 1952-53	-	-
Over—Post Office overdraft in 1952-53	-	-
Over—Repayments by Board of Works to 31st March 1952	-	-
Repayments in the Year 1952-53 (see Annex, p. 12)	-	-
Over—Principal advanced on 31st March 1952	-	-
Principal repaid in the Year 1952-53	-	-

VII.—ANNALS OF REST (RELIEF) ACT, 1920 (as & as Tho. A. et).

No. 1.—ACCOUNT of Money borrowed from the Commissioners for the Recovery of the National Debt, and transferred to the Local Government Commissioners' Account, or used in Expenditure under this Act.

Total Amounts borrowed and transferred to Local Government Account			A. S. D. Rs. Rs. Re.
		Expenditure in 1920-21	A. S. D. Rs. Rs. Re.
Amounts repaid therewith to 31st March 1920—			
Payments by, or for the benefit of Landlords	—	100,000 0 0	—
Advances to landlords in respect of Arrears of Rent	—	22,000 0 0	—
Payments to the Commissioners of Public Works, for Grants for Rehabilitation and Relocation programme	—	154,000 0 0	—
Bank charges under Local Act, 1920, remitted and charged on Local Church Fund	—	24,000 0 0	—
Total Expenditure	—	380,000 0 0	—
Acc.—£107 00 00, representing balance of Subsidies thereto referred to in the Commissioners of Public Works in Circular 1920, and for the 1920-21 Advances to Landlords advanced	—	107 00 0 0	—
	A.	100,000 0 0	—
	S.	22,000 0 0	—
	D.	154,000 0 0	—
		380,000 0 0	—
		Balance on 31st March 1921	A. S. D. Rs. Rs. Re.
			107 00 0 0

No. 2.—ACCOUNT of Money advanced under Section 19 of the Act, and repayable to the Central Treasury before First

Advanced to 31st March 1920			A. S. D. Rs. Rs. Re.
Advanced in the Year 1920-21			—
Less—Repayments of Principal to 31st March 1920	—	—	—
Repayments in the Year 1920-21	—	—	—
	A.	100,000 0 0	—
	S.	22,000 0 0	—
	D.	154,000 0 0	—
		380,000 0 0	—
		Balance on 31st March 1921	A. S. D. Rs. Rs. Re.
			107 00 0 0